

Case 22-90273

Claim 10029, 10026

EXHIBIT 4

Accrued Penalties on unpaid accrued payroll debts calculation prior the Petition Date, creditor Nelu Mihai

Only for FSA over deductions

- 1) Unpaid amount wrongly subtracted on April 15, 2022 as FSA

Amount of subtracted FSA: \$211.54

Number of days of non payment, prior the Petition Date: 4/15/2022 until 9/22/2022: 161 days

Penalties: $2 / 100 \times 161 \times 211.54 = \681.16

State tax over taxing penalties calculations

State taxes over taxation

Nelu Mihai

Claim 10029

EXHIBIT 5

Payroll Check No.	Date of EFT (Direct Deposit)	The Debtors wrongly stated "as paid"				FSA illegally subtracted (\$)	Taxable amount (\$)	Amount illegally subtracted (\$)	Petition Date (days)	No. of delay days to Petition before the Petition Date (\$)	Penalties calculated for delays by CA SDI reductions
		Unpaid amount (\$)	paid amount (\$)	(\$)	(\$)						
67596944	9/16/2022	0.00	0.00	13,636.36	0.00	13,636.36	0.00	0.00	7	0	
67294781	9/2/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	21	0	
66988605	8/19/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	35	0	
66685164	8/5/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	49	0	
13,636.36	7/22/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	63	0	
66044876	7/8/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	77	0	
65733005	6/24/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	91	0	
65416407	6/10/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	0.00	105	0	
65145314	5/27/2022	37.50	37.50	13,636.36	0	13,636.36	37.50	119	89.25		
64880454	5/13/2022	150.00	150.00	13,636.36	0	13,636.36	150.00	133	399		
64593683	4/29/2022	150.00	150.00	13,636.36	0	13,636.36	150.00	147	441		
10208869	4/15/2022	227.51	227.51	13,636.36		13,424.82	227.51	161	732.58		
Total							565.01			1661.83	

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EXHIBIT 6

Accrued Penalties on unpaid accrued payroll debts calculation prior the Petition Date,
creditor Nelu Mihai

Only for over deductions as social security taxes

ON 4/13/2022 the YTD Gross income was \$144,671.45, as mentioned in paystub 64880454
dated 5/13/2022 by Insperity PEO Services LP.

The difference \$147,000 to the YTD gross income for the next paystub from 5/27/2022 is
\$147,00 minus \$144,671.45 meaning \$2,328.55

Only this amount was supposed to be taxable for social security, in the percentage of 6.2%.

$$6.2 / 100 \times \$2328.55 = \$144.37$$

The Debtors applied social security tax for the full installment of \$13,636.36, instead of using
the amount of \$2,328.55. The erroneous social security deducted amount was of \$295.62, as
it is mentioned on Insperity PEO Services LP payroll stub from 5/27/2022 no. 65145314.

The reduction that induced delay was \$295.62 - \$144.37 = 151.25

The IRS Regulation Publication 15 impose that after the YDT gross income of \$147,000
income is reached, no more social security taxes should be subtracted from the severance
installments. The number of days of non-payment, prior the Petition Date (5/27/2022 until
9/22/2022) is 126 days.

The delayed and unpaid amount is \$295.62 -\$144.37=**\$151.25 (for Claim 10026)**.

Penalties calculation: 126 days x 2%/pay x \$151.25 =**\$381.15 (for Claim 10029)**.

Penalties calculations for delays by reductions as Federal tax over taxing
 Claim 10029 Nelu Mihai

EXHIBIT 2

Payroll Check No.	Date of EFT	Direct Deposit	Amount paid (\$)	The Debtors				No. of delay days	Penalties calculated for delays (reduction by federal
				Correct Feredal tax paid	stated "as paid"	FSA illegally deducted amount (\$)	Taxable amount (\$)		
67596944	9/16/2022	3,000.00	1,426.36	13,636.36	0.00	13,636.36	1,573.64	7	220.31
67294781	9/2/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	21	660.93
66988605	8/19/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	35	1101.55
66685164	8/5/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	49	1542.16
66363671	7/22/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	63	1982.78
66044876	7/8/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	77	2423.4
65733005	6/24/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	91	2864.02
65416407	6/10/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	105	3304.64
65145314	5/27/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	119	3745.26
64880454	5/13/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	133	4185.87
64593683	4/29/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	147	4626.49
10208869	4/15/2022	3,000.00	1,426.36	13,636.36	#####	13,636.36	1,573.64	161	5138.36
			1,550.27	759.21	7,258.23		7,258.23	813.25	
Total									31795.77
								19,696.89	

Claim 10029 and 10026 by Nelu Mihai
 Calculations of penalties for delays due to over state reductions

EXHIBIT 3

Payroll Check No.	Date of EFT	The Debtors wrongly stated "as paid"				Taxable amount SA	Amount subtracted illegally	No. of delay days to Petition	Penalties for delays due to illegal state tax reductions	Pre Petition Date (\$)
		Direct Deposit)	Amount paid (\$)	Unpaid amount (\$)	IllegalF amount (\$)					
67596944	9/16/2022	900.00	485.45	13,636.36	0.00	13,636.36	414.55	7	58.04	
67294781	9/2/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	21	174.11	
66988605	8/19/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	35	290.18	
66685164	8/5/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	49	406.25	
13,636.36	7/22/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	63	522.33	
66044876	7/8/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	77	638.4	
65733005	6/24/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	91	754.47	
65416407	6/10/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	105	870.55	
65145314	5/27/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	119	986.62	
64880454	5/13/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	133	1102.69	
64593683	4/29/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	147	1218.76	
10208869	4/15/2022	900.00	485.45	13,636.36	211.54	13,636.36	414.55	161	1359.09	
10208869		465.08	258.39	7,258.23		7258.23	206.69			
Total							5,181.23		8381.49	

Declaration

Accurate calculations done by consulting tax lawyers, Morgan Stanley financial experts, HR experts etc.

Accurate, confirmed by running on payroll programs and tax programs.

Linxex Capital

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Claim 10029, 10026

EXHIBIT 7

Accrued Penalties on unpaid accrued payroll debts calculation prior the Petition Date, creditor Nelu Mihai

Only for Medicare over taxing

- 1) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 9/16/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 7 days

Amount supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid: \$330.45-\$197.73=\$122.72

Penalties calculation: 7 days x 2%/pay x \$122.72 = \$17.18

- 2) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 9/02/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 21 days

Amount unpaid, supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid: \$330.45-\$197.73=\$122.72

Penalties calculation: 21 days x 2%/pay x \$122.72 = \$51.54

- 3) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 8/19/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 35 days

Amount supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid: \$330.45-\$197.73=**\$122.72**

Penalties calculation: 35 days x 2%/pay x \$122.72 =**\$85.90**

4) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 8/05/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 49 days

Amount supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid: \$330.45-\$197.73=**\$122.72**

Penalties calculation: 49 days x 2%/pay x \$122.72 =**\$120.27**

5) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$291.45

Date when was due: 7/22/2022

Number of days of non payment, prior the Petition Date: 7/22/2022 until 9/22/2022: 63 days

Amount unpaid, supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022 \$197.73

Amount unpaid \$291.45-\$197.73=**\$93.72**

Penalties calculation: 63 days x 2%/pay x \$93.72 =**\$118.09**

CONCLUSION

Total amount unpaid from Medicare not legal taxation: \$122.72 + \$122.72 + \$122.72 + \$93.72 = **\$584.60 (to be added to claim 10026, Claimant Creditor Nelu Mihai)**.

Total amount penalties for over taxation as Medicare tax for Nelu Mihai, over 65 years old and not self-employed: \$17.18 + \$51.54 + \$85.90 + \$120.27 + \$118.09 = **\$392.98 (to be added to claim 10029, Claimant Creditor Nelu Mihai)**.